

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 354

April 2006

REMINDER OF ORDER OF BUSINESS

April

- 14 Good Friday – Legal Holiday (IC 1-1-9-1)
- 15 Members of Tax Adjustment Board to be appointed before this date to serve one year in counties that have not abolished such board. (IC 6-1.1-29-2) Abolishment of the board is provided under IC 6-1.1-29-9.
- Last day to make pension report and payment for first quarter by counties participating in Public Employees' Retirement Fund.
- 18, 19, & 20 State Board of Accounts called meeting for County Recorders - Indianapolis
- 20 Last day to report and make payment of balance of State and County Income Tax withheld in March to Indiana Department of Revenue.
- Last day to file quarterly unemployment compensation reports with the Department of Workforce Development.
- 30 Prepare inventory of Loans to Common, Congressional, Permanent Endowment and Cemetery Trust Funds.
- Last day to file quarterly report of federal withholding tax with Director of Internal Revenue Service.

May

- 1 Last day for Township Trustee to report to County Auditor all unpaid claims, because of lack of funds, for losses caused by dogs. (IC 15-5-9-11)
- Prepare report of school funds to Auditor of State and make payment of principal and interest due to Treasurer of State on the Common and Permanent Endowment Funds, and pay the Treasurer of State all fines and forfeitures on hand April 30, 2006, as shown in this report. (IC 21-1-3-7)
- Prepare report of school funds (Form No. 6) and present the report to the Board of Commissioners for approval. After approval, mail one copy to the State Department of Education, 229 State House, and one copy to the Auditor of State, 240 State House.
- 8 Last day to make report to Auditor of State of all unpaid claims against the dog fund not covered by distributions to townships in March 2006. (IC 15-5-9-11)
- 10 First installment of property taxes due.
- 11 Last day for filing applications for tax deductions to obtain deduction on 2006 payable 2007 taxes. (IC 6-1.1-12)

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REMINDER OF ORDER OF BUSINESS
(Continued)

May – (continued)

- 15 On or before May 15 is the last regular day for filing applications for tax exemption by Churches, Educational and Charitable organizations. (IC 6-1.1-11-3)

 Period for normal filing of personal property schedules ends. (IC 6-1.1-1-7)
- 16 On or before May 16, of each even numbered year, the County Auditor shall provide to the County Assessor a list by taxing district of property for which a tax exemption was in effect for the preceeding year. (IC 6-1.1-11-5)
- 20 Last day to report and make payment of State and County Income Tax withheld in April to Indiana Department of Revenue.
- 24, 25, &26 State Board of Accounts called meeting for County Auditors - Merrillville
- 29 Memorial Day – Legal Holiday (IC 1-1-9-1)

June

- 1 Last date for filing County Highway Annual Operational Report with the State Board of Accounts and other governmental agencies. (IC 8-17-4.1-7)

 On or before this date the County Treasurer shall search the records to ascertain if person so certified is delinquent in payment of Property Taxes and certify to Auditor of State and state agencies the names of state employees owing delinquent taxes. (IC 6-1.1-22-16)

 County Auditor to prepare a list of persons owing delinquent taxes and believed to have money due from Auditor of State, Indiana Department of Transportation or any state institution or state school and furnish the list to those agencies on or before June 1.
- 13, 14, &15 State Board of Accounts called meeting for Clerk of the Circuit Courts - Elizabeth
- 16 On or before June 16 of each even numbered year the County Assessor is to give notice to tax exempt organizations which failed to file an application for exemption of property tax for which an exemption was effective for the previous year, if application must be filed for the exemption under IC 6-1.1-11-3.5. (IC 6-1.1-11-5)
- 20 Last day to report and make payment of State and County Income tax withheld in May to Indiana Department of Revenue.

 On or before this date complete settlement and distribution of taxes collected by the County Treasurer since the last settlement. Prepare settlement sheet to be submitted to Auditor of State for approval and make distribution of funds due local governmental units and the Treasurer of State by June 30. (IC 6-1.1-27-3)
- 30 County Treasurer to certify list of real property eligible for tax sale to County Auditor on or before July 1.

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OBSELETE VOLUMES

All articles from Volumes 307 and earlier of The County Bulletin have now been updated and are no longer applicable; thus Volumes 307 and earlier may be deleted from your file.

ENCUMBERED APPROPRIATIONS

Whenever a valid appropriation has been lawfully encumbered by a contract or by the issuance of a purchase order, the appropriation to the extent of the encumbrance may be carried forward to the succeeding year and made available for payment of the obligation which encumbered it. Only so much of the appropriation as is lawfully encumbered may be carried forward. All appropriations not lawfully encumbered by contract or purchase order revert at the close of the year.

RATES FOR LEGAL ADVERTISING

The rates for legal advertising did not change for calendar year 2006. IC 5-3-1-1 does not authorize any change in legal rates after December 31, 2005. Therefore, publishers of qualified publications should charge in accordance with the 2005 rates published in County Bulletin, Vol. 349 from January 2005.

SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

The 2006 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2005 will be 7.65 percent (6.2% of Social Security and 1.45% Medicare).

The maximum amount of earnings that will be subject to Social Security contribution will be raised from \$90,000 to \$94,200 effective January 1, 2006.

Please contact the Internal Revenue Service at 1-800-829-1040 if you should have any questions on this matter.

NEW FEDERAL MILEAGE RATE

Effective January 1, 2006, the Federal mileage rate will be lowered from 48 ½ cents to 44 ½ cents per mile. The State rate for mileage is 40 cents per mile.

PROCUREMENT OF SERVICES – ARCHITECTS, ENGINEERS, AND LAND SURVEYORS

IC 5-16-11.1-4 states that when professional services of an architect, an engineer, or land surveyor are required, a county may:

- 1) publish notice in accordance with IC 5-3-1;
- 2) provide for notice (other than notice in accordance with IC 5-3-1) as it determines is reasonably calculated to inform those performing professional services of a proposed project;
- 3) provide for notice in accordance with both (1) and (2); or
- 4) determines not to provide any notice.

If the county provides for notice under (1), (2), or (3) above, each notice must include:

1. The location of the project;
2. A general description of the project;
3. The general criteria to be used in selecting professional services firms for the project;
4. The place where any additional project descriptions or specifications are on file;
5. The hours of business of the country;
6. The last date for accepting statements of qualifications from interested parties.

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SOLID WASTE COLLECTION AND DISPOSAL

IC 36-9-30-5 allows counties to contract for the collection or disposal of solid waste. The following types of contracts may be entered into:

1. Contracts with individuals for the exclusive right to collect and dispose of solid waste as defined under IC 36-9-30-4;
2. Contracts with any business or institution for the collection and disposal of industrial, commercial, or institutional solid waste. All fees collected by the county shall be deposited in the treasury of the county for the administration, operation, and maintenance of the solid waste collection and disposal project; and
3. Contracts for the use of privately owned solid waste disposal facilities.

If a contract executed under (1) or (2) yields a gross revenue to a contractor (other than a governmental entity) of at least \$25,000 during the time it is in effect, the county must comply with IC 36-1-12-4 in awarding the contract. the county shall require the bidder to submit a financial statement, a statement of experience, the bidder's proposed plans for performance of the contract, and the equipment the bidder has available for the performance of the contract.

A county may contract with private persons that operate facilities that combine significant elements of recycling or production of refuse derived fuel.

PUBLIC NOTICE ADVERTISING

The statute governing the publication of legal notices and annual reports may be found in IC 5-3-1.

If the notice is in relation to a public hearing or meeting, IC 5-3-1-2 requires the notice to be published one (1) time, at least ten (10) days before the date of the hearing or meeting.

If the notice is in relation to an election, the notice shall be published one (1) time, at least ten (10) days before the date of the election.

If the notice is in relation to the sale of bonds, notes, or warrants, the notice shall be published two (2) times, at least one week apart, with the first publication made at least fifteen (15) days before the date of the sale and the second publication made at least three (3) days before the date of the sale.

If the notice is in relation to the receiving of bids, the notice shall be published two (2) times, at least one week apart, with the second publication made at least seven (7) days before the date bids will be received.

If the event is the establishment of a cumulative or sinking fund, notice of the proposal and of the public hearing that is required to be held shall be published two (2) times, at least one (1) week apart, with the second publication made at least three (3) days before the date of the hearing.

If the event is the submission of a proposal adopted by the county for a cumulative or sinking fund for an approval of the Department of Local Government Finance, the notice of the submission shall be published one (1) time. The county shall publish the notice when directed to do so by the Department of Local Government Finance.

If the event is the required publication of any ordinance, notice of the passage of the ordinance shall be published one (1) time within thirty (30) days after the passage of the ordinance.

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PUBLIC NOTICE ADVERTISING (Continued)

If the event is one about which notice is required to be published after the event, notice shall be published one (1) time within thirty (30) days after the date of the event.

If the event is anything else, the notice shall be published two (2) times, at least one week apart, with the second publication made at least three (3) days before the event.

In case any officer charged with the duty of publishing any notice required by law is unable to procure advertisement at the price fixed by law, or the newspaper refuses to publish the advertisement, it is sufficient for the official to post printed notices in three (3) prominent places in the county, in lieu of such advertisement in a newspaper.

If a notice of budget estimates for a county is published as required in IC 6-1.1-17-3, and the published notice contains an error due to the fault of newspaper, the notice as presented for publication is a valid notice under this chapter.

If a notice of budget estimates for a county is published as required in IC 6-1.1-17-3, and of the notice is not published at least ten (10) days before the date fixed for the public hearing on the budget estimate due to the fault of a newspaper, the notice is a valid notice if it is published one (1) time at least three (3) days before the hearing.

IC 5-3-1-0.4 defines a newspaper for the publication of legal notices and reports as a weekly, semiweekly, tri-weekly, or daily newspaper of general circulation which has been published for at least three (3) consecutive years in the same city or town and entered, authorized and accepted by the United States Postal Service as mailable matter of the periodicals class and which has at least fifty percent (50%) paid subscriptions.

SEWER LIENS PAID TO COUNTIES

In a spirit of cooperation and to provide taxpayers with efficient government, when sewer liens are paid or charged off and satisfied, please notify the respective cities or towns so they can release the liens at the county recorder's office. This is especially important when the county has taken property after two tax sales, because no money is being paid to the cities or towns.

BOARD OF FINANCE – ANNUAL MEETING

IC 5-13-7-6 requires each local board of finance to meet annually after the first Monday and on or before the last day of January. At the annual meeting the board of finance shall elect from the board's membership a president and secretary. The officers hold office until the officer's successors are elected and qualified.

The board of finance shall also receive and review the written report of the investing officer that summarizes the county's investments during the previous year. The report must contain the name of each financial institution, governmental agency or instrumentality or other person with whom the county invested money during the previous calendar year.

The board of finance is to review overall investment policy of the county.

INFRACTION JUDGMENTS

IC 34-4-32-4(i) states that funds collected as judgments for violations of statutes defining infractions shall be deposited in the State General Fund. These fees are to be remitted to the State at each June and December Settlement (Section C, Line 7).

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PENALTY ON DELINQUENT DRAINAGE ASSESSMENTS

Pursuant to IC 36-9-27-86(c), drainage assessments shall be considered taxes and the manner of collection shall be in accordance with the Property Tax Collection Laws (IC 6-1.1). In view of this, a 10% penalty should be added to unpaid drainage assessments due May 10; also, a 10% penalty should be added to all prior years' delinquent assessments unpaid on May 10.

DRAINAGE FUNDS - EXPENSES

The operating expenses of the county drainage board are payable from the County General Fund pursuant to valid appropriations being made by the county council. Such operating expenses include:

- a. per diem of members of the drainage board
- b. compensation of an attorney employed by the drainage board
- c. compensation of an engineer or surveyor appointed by the drainage board pursuant to IC 36-9-27-31
- d. compensation for secretarial or clerical service to the drainage board
- e. mileage; of the drainage board; of engineer or surveyor appointed by the board under c. above; of county surveyor and deputies when engaged in drainage work
- f. postage
- g. advertising and cost of notices given by the drainage board in projects involving reconstruction or maintenance
- h. office telephone
- i. official records
- j. office supplies
- k. office equipment

Under item "c" the rate of compensation paid shall be assessed against the drainage project for which the engineer is employed. (IC 36-9-27-30)

Item "f" does not include postage for sending the notices the attorney for petitioners is required to mail. Such costs are reimbursable to the attorney from the General Drain Improvement Fund after the project has been finally and conclusively established. Reimbursements to the attorney for this expense, as well as his statutory fee under IC 36-9-27-61, shall be delayed until after the time has expired to petition a court for judicial review pursuant to IC 36-9-27-106 to 36-9-27-109. Item "f" does not include cost of mailing notices required by IC 36-9-27-52, involving reconstruction. Cost of advertising and giving notices required by this section are payable from item "g" and are chargeable items of expense against the affected reconstruction projects. (IC 36-9-27-11)

DRAINAGE FUNDS – MAINTENANCE AND CONSTRUCTION OR RECONSTRUCTION

Some counties are advancing money from the General Drain Improvement Fund to pay maintenance expenses or construction or reconstruction costs prior to holding hearings and fixing assessments against the benefited property owners and, in some cases, no assessments have been fixed.

(1) Maintenance Expenses – IC 36-9-27-38 contains the following provisions with respect to periodic maintenance:

"When the board has referred a legal drain classified in need of periodic maintenance to the surveyor he shall prepare a maintenance report, and shall include therein the established annual costs of periodically maintaining the drain...."

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DRAINAGE FUNDS – MAINTENANCE AND CONSTRUCTION OR RECONSTRUCTION (Continued)

This wording is then followed with duties imposed upon the surveyor to include within his report the name and address of each owner, the legal description of the land of each owner and for the drainage board to prepare a schedule of assessments, hold a hearing thereon after giving due notice of such hearing, and to fix annual maintenance assessments for such maintenance expenses.

IC 36-9-27-45 allows maintenance work to be paid from the General Drain Improvement Fund where a maintenance fund has not been established; however, we can find no authority for the drainage board or for the county surveyor to incur expenses in connection with the periodic maintenance of drains, or to pay any expenses connected therewith, unless the board has referred such drains to the surveyor.

We also recognize that IC 36-9-27-44 authorizes maintenance expenses up to \$1,500.00 on any drain to be paid from the General Drain Improvement Fund without annual maintenance assessments being established, subject to a maximum limit in any one year for all such maintenance expenses not to exceed \$10.00 per mile of legal drains in the county. However, unless maintenance assessments are established and the General Drain Improvement Fund reimbursed, it will result in the General Drain Improvement Fund being depleted without any provision for advances to be made by the county to cover such expense.

(2) **Construction or Reconstruction of Drains** – The county auditor shall not pay construction or reconstruction costs in excess of the amount of final costs certified to the county auditor pursuant to IC 36-9-27-86. The items comprising the final costs are enumerated in IC 36-9-27-84 to include: contract price; incidental expense (including advertising, engineering costs, etc.); damages; interest on any bonds issued under IC 36-9-27-94; and attorney fees, if any.

There is no requirement to have assessment rolls recorded in the county recorder's office.

It is the responsibility of the county auditor to see that disbursements for the construction or reconstruction of each drain do not exceed the amount assessed affected property owners on such drain. If costs exceed the assessments, the matter should be immediately referred to the county drainage board.

INVESTMENTS – REPURCHASE AGREEMENTS

IC 5-13-9-3 allows units of government to invest in repurchase or resale agreements. These involve the purchase and guaranteed resale of any interest-bearing obligations issued, or fully insured or guaranteed by the United States or any U.S. government agency. The amounts of these types of agreements must be fully collateralized by interest-bearing obligations as determined by the current market value computed on the day the agreement is effective.

To insure that ownership of securities acquired is vested in the governmental unit, it has been suggested by F.D.I.C. that the agreements be so written as to:

1. Vest title of the securities in the name of the governmental unit;
2. Describe the specific securities acquired; and
3. Represent a safekeeping receipt for the securities so acquired.

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PROSECUTING ATTORNEYS NUMBER OF EMPLOYEES AND SALARIES

Pursuant to IC 36-2-5-4, each prosecuting attorney on or before July 1 of each year, for salaries and wages to be paid in the ensuing budget year, shall file with the county auditor County Form No. 144, titled "Statement of Salaries and Wages Proposed to be Paid Officers and Employees," setting out the number of employees and the rate of salary or wage to be paid each such employee from county funds. The salaries to be paid the prosecuting attorney and chief deputy prosecuting attorney by the State of Indiana shall not be included; however, if additional salary is to be paid by the county, such salary must be included.

The county council shall, at its annual budget meeting consider and act on the statements filed by all county commissioners, and shall adopt a separate ordinance fixing the salaries of officers, deputies, assistants and employees for each office.

PAYMENT OF SALARIES AND WAGES

All officers and employees of the prosecuting attorney's office for which salaries and wages have been fixed by the county council shall be paid on payrolls submitted by the prosecuting attorney in the same manner as other county officers and employees. In those counties where a person is employed on a part-time basis in the prosecuting attorney's office and part-time in a law firm or in the private practice of the prosecuting attorney, the portion of the salary payable by the county shall be paid directly to the employee by the county. The law firm or the prosecuting attorney should not be reimbursed for personal services of any employee whose salaries and wages are payable from county funds.

OFFICE SPACE

IC 33-14-7-20 contains the following provision concerning office space:

"...In the event any board of county commissioners does not furnish the prosecuting attorney with office space the county council shall appropriate a reasonable amount per year to the prosecuting attorney for office space." (Our Emphasis)

This law was originally enacted in 1959, and since the enactment of that law, it has been generally construed that the underscored wording permits the county council to appropriate a reasonable amount of money per year to the prosecuting attorney for office space, where an office is not furnished by the board of county commissioners. If the prosecuting attorney's office is located in a law office rented or owned by the prosecuting attorney or the law firm in which the prosecuting attorney is a member or partner, this will not preclude payment of the allowance to the prosecuting attorney or to the owner of the building; however, the amount of the allowance shall not exceed that fixed by the county council when the county budget is considered. The amount should be clearly set out in the budget estimate under an item titled "Rental of Office Space."

The term "office space" may include within that definition the cost of the space occupied by the prosecuting attorney's office, including utilities and equipment owned by the law office, but shall not include salaries expenses which should be paid directly by the county. For telephone expenses to be paid by the county, the telephone should be listed in the name of "Prosecuting Attorney" in the same manner as other county offices and departments.

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DISCLOSURE STATEMENT

If the prosecuting attorney received payment from the county for use of a building owned by the prosecuting attorney, or for the use of equipment owned by the prosecuting attorney, a disclosure statement may need to be filed with the Clerk of the Circuit Court and the State Board of Accounts in accordance with IC 35-44-1-3. A review of the disclosure statute is suggested to determine whether other activities of the prosecuting attorney require the filing of a disclosure statement.

PURCHASES

The board of county commissioners, by law, is the purchasing agent for the county and all general laws related to purchases should be observed.

The board of county commissioners is also responsible for maintenance of the court house in which the prosecuting attorney's office is located and, if any repairs or remodeling of the office are needed, the matter should be submitted to the board of county commissioners.

In some of the larger counties it is the practice to award annual contracts for certain equipment and care should be taken to see that equipment for the office is purchased in the same manner as is applicable to other county offices and departments. Also, it is suggested that when equipment is purchased, whether or not a contract is required to be awarded, that the purchase be approved by the board of county commissioners to avoid any question which might arise when the claim is submitted for allowance and payment.

DISPOSAL OF PROPERTY

When property of the prosecuting attorney's office is disposed of by trade, sale or abandonment, the board of county commissioners should be consulted for their prior approval. It is suggested that the minutes of the meeting of the board of county commissioners reflect the decision and approval given the prosecuting attorney for the disposal of specific property.

CLAIMS AND ALLOWANCES

All expenses of the prosecuting attorney's office shall be paid upon properly itemized claims filed with the county auditor and allowed by the board of county commissioners, in the same manner as claims of other county offices and departments.

All salaries and wages shall be paid upon filing of a Payroll Schedule and Voucher, General Form No. 99. Mileage payable to the prosecuting attorney, deputies and assistants in the performance of their duties shall be itemized on Mileage Claim, General Form No. 101.

Claims of vendors for furnishing supplies and equipment should be filed on County Form No. 17 and each such claim should be fully itemized or have attached thereto itemized invoices to support the amount claimed. The practice of purchasing items for the office and being reimbursed therefore is discouraged.

COUNTIES – MEMBERSHIP DUES

We know of no statutory authority for the payment of dues or related expenses from public funds for individual's memberships in professional organizations.

County councils may appropriate necessary funds to provide membership of counties, and the elected and appointed officials and members of their respective boards and councils, in local, regional, state and national associations of a civic, educational or governmental nature which has as their purpose the betterment and improvement of municipal operations.

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COUNTIES – MEMBERSHIP DUES – (Continued)

The county council should designate the associations to which dues could be paid and appropriate necessary funds to defray the expenses of the county representative.

If the county wishes to grant itself authority to continue these memberships, it is required that an authorizing ordinance be enacted by the board of county commissioners.

It should be further noted that dues in professional associations, such as the Indiana State Bar Association and the American Bar Association, are not payable from county funds. Disciplinary fees for full-time prosecuting attorneys and deputy prosecutors may be paid from a proper appropriation of the county general fund to the Supreme Court Disciplinary Commission.

Some prosecuting attorneys have relied upon IC 33-39-6-2 along with a line item appropriation to pay dues. This practice should stop. Counties which do not have a Home Rule ordinance should adopt one immediately.

BAD CHECK ACCOUNTS

Prosecuting Attorneys desiring to maintain a Bad Check Account should submit a written request to the State Board of Accounts. The request should indicate whether all, or a portion of, the service charge on a bad check is to be retained by the prosecuting attorney. If a service fee is retained by the prosecuting attorney it should be pursuant to enactment of a "Home Rule" ordinance that has been enacted in accordance with IC 36-1-3 concerning the imposition of costs and service charges, and a copy of the Ordinance should accompany the written request for approval from this office. The State Board of Accounts will review the ordinance and the proposed program with corresponding comments concerning what the audit position will be in a letter of response to the inquiring prosecutor.

If the prosecuting attorney assesses and retains a service charge for processing bad checks, that fee or service charge becomes the property of the county and must be submitted to and receipted by, the County Auditor for deposit into the county general fund. Funds so received by the county may be expended by the prosecuting attorney only by following the budget appropriation and claim procedure. Funds collected through imposition of a bad check service charge may not be disbursed from the bad check account for the direct payment of prosecuting attorney office expenses. Such funds may only become available for this purpose upon appropriation by the county council from the county general fund into a line item in the prosecuting attorney's budget.

PRETRIAL DIVERSION PROGRAM

IC 33-39-1-8 provides that pretrial diversion fees must be paid by the program participant directly to the clerk. It is, therefore, improper for the prosecutor to collect the fees even if the fees are then forwarded by the prosecutor to the clerk. IC 33-39-1-8 is silent as to whether monies under a pretrial diversion program need to be appropriated. The Department of Local Government Finance has consistently been of the opinion, with which we concur, that appropriations should exist for all items unless expressly exempted by statute. Therefore, our audit position would be that expenditures from the pretrial diversion fund would be permissible only after an appropriation has been provided in the manner prescribed by law. Furthermore, we are of the audit opinion that claims should be filed, advertised and allowed in the same manner as other county claims pursuant to IC 36-2-6 for expenditures from the pretrial diversion fund.

IC 33-37-8-5 makes pretrial diversion fees a part of the County User Fee Fund. IC 33-37-8-6 requires claims to be submitted to the county council by the prosecuting attorney in order for pretrial diversion fees to be appropriated to that program or fund.

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PRETRIAL DIVERSION PROGRAM (Continued)

If the prosecuting attorney requests such appropriations in a separate pretrial diversion fund, then IC 33-37-8-7 allows for the excess amount needed to fund the pretrial diversion program to be used for any other purpose specified in the appropriation ordinance of the office of the prosecuting attorney if approved by the County Council.

STATE RATES FOR REIMBURSEMENT OF TRAVEL EXPENSES

The following amounts are set as reimbursable to state employees for necessary travel expenses:

Mileage (In-State Rate) - \$.40 per mile

Hotel Reimbursement – Single Room Rate up to \$79.00 per night

Per Diem for those on Overnight Travel Status - \$26.00 per day when in travel status over 12 hours. \$13 per day when in travel status

between 7 ½ hours to 12 hours. No substance is paid when travel status is less than 7 ½ hours.

These rates may be needed to reimburse County employees when attending state-called meetings. Please refer to the applicable statute for reimbursing travel expenses for employees attending state-called meetings.

CLERK'S – SUPPORT FEES

IC 33-37-5-6 provides "The Clerk shall collect a fee in addition to support and maintenance payments. The fee is:

- (1) twenty dollars (\$20) for the calendar year in which the initial order is entered, unless the first payment is due after June 30 of that calendar year;
- (2) ten dollars (\$10) for the calendar year in which the initial order was entered, if the first payment is due after June 30 of that calendar year; and
- (3) in each subsequent year in which the initial order or a modified order is in effect, twenty dollars (\$20) if the fee is paid before February 1, or thirty dollars (\$30) if paid after January 31."

The fee required is due at the time that the first support or maintenance payment for the calendar year in which the fee must be paid is due. The clerk may not deduct the fee from a support or maintenance payment.

IC 33-32-4-5 states:

The clerk is not personally liable or liable in the clerk's official capacity on the clerk's official bond for funds received if the clerk:

- (1) through error or in accordance with the best information available to the clerk, disbursed the funds to a person the clerk reasonably believed to be entitled to receive the funds and to comply with a:
 - (A) child support order; or
 - (B) garnishment order
- (2) inappropriately disbursed or misapplied child support funds, arising without the knowledge or approval of the clerk that resulted from:
 - (A) an action by an employee of, or a consultant to, the division of family and children;
 - (B) an ISETS technological error; or
 - (C) information generated by ISETS;

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CLERK'S – SUPPORT FEES (Continued)

- (3) disbursed funds that the clerk reasonably believed were available for disbursement but that were not actually available for disbursement;
- (4) disbursed child support funds paid to the clerk by a personal check that was later dishonored by a financial institution; and
- (5) did not commit a criminal offense as part of the disbursement.

If the clerk improperly disburses funds in the manner described by section 5, the clerk shall do the following under IC 33-32-4-6:

- (1) deduct the amount of funds improperly disbursed from fees collected under IC 33-37-5-6.
- (2) credit each account from which funds were improperly disbursed with the amount of funds improperly disbursed under section 5.
- (3) notify the prosecuting attorney of the county of:
 - (A) the amount of the improper disbursement;
 - (B) the person from whom the amount of the improper disbursement should be collected; and
 - (C) any other information to assist the prosecuting attorney to collect the amount of the improper disbursement.
- (4) record each action taken under this subsection on a form prescribed by the State Board of Accounts. (County Form 46SG)

If:

- (1) fees collected under IC 33-37-5-6 are credited to an account under section 6 (2) because a check or money order was dishonored by a financial institution or was the subject of a stop payment order; and
- (2) a person subsequently pays to the clerk all or part of the amount of the check or money order that was dishonored or the subject of a stop payment order; the clerk must reimburse the account containing fees collected under IC 33-37-5-6 using the amount the person paid to the clerk.

TRAVEL EXPENSES

In Official Opinion No. 74 of 1953 the Attorney General held that statutes do not authorize payment of a fixed travel allowance (Fixed amount regardless of the number of miles traveled) to city officers and employees. It is our audit position that this same reasoning would apply to county officers and employees.

The opinion states in part: "...I can find no statutory authority for the payment of a fixed monthly travel allowance to municipal employees and the employment relationship does not change the fact that such a "travel allowance" is in the nature of extra compensation to the employees involved."

This opinion is limited to the payment of a fixed monthly travel allowance and should not be considered as touching upon the authority of a city to reimburse its employees for travel upon a mileage basis, or by any other proper method based on the expense of the travel."

Based on the following opinion the State Board of Accounts has taken the audit position that county officers and employees may be reimbursed for actual miles traveled in their own motor vehicles on official business of the county at a rate per mile as fixed by an ordinance of the county council. The county council should also determine if parking and toll fees shall be a part of the mileage rate or if the county officials and employees are to be reimbursed for parking and tolls in addition to their mileage reimbursement.

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TRAVEL EXPENSES (Continued)

Reimbursed mileage should not include travel to and from the officer's or employee's home and the governmental office in which he works. If two or more persons ride in the same motor vehicle, only one mileage reimbursement is allowable.

General Form 101 should be used for claiming mileage if more than one trip is involved. The speedometer reading columns on this form are to be used only when distance between points cannot be determined by fixed mileage or official highway map.

When traveling on official business, county officers and employees may be reimbursed for meals, lodging and other necessary traveling expenses based upon the travel ordinance as established by the county.

RECORDER'S RECORDS PERPETUATION FUND

The county treasurer shall establish a recorder's record perpetuation fund. All revenue received for furnishing copies of records produced by a photographic process; for transmitting a copy of a document by facsimile machine; for duplicating a computer tape, a computer disk, an optical disk, microfilm or similar media; and the supplemental fee for recording a document as authorized by ordinance shall be deposited in this fund. The county recorder may use any money in this fund without appropriation for the preservation of records and the improvement of record keeping systems and equipment. (IC 36-2-7-10(c))

APPROVAL OF ACCOUNTING FORMS AND SYSTEMS

The State Board of Accounts is charged by law with the responsibility of prescribing and installing a system of accounting and reporting which shall be uniform for every public office and every public account of the same class. (IC 5-11-1-2)

A prescribed form is one which is put into general use for all offices of the same class, whereas an approved form is for special use in a particular office.

Counties are required by law to use the forms prescribed by this department. However, if it is desirable to use a different form or to have a prescribed form modified to conform to local conditions, a letter and three copies of the proposed form may be submitted to the State Board of Accounts for approval. No form should be printed and placed in use, other than a prescribed form, without prior approval.

As a result of advances in computer technology, some computer hardware, software and application systems can now produce exact replicas of the forms prescribed by the State Board of Accounts and documented in the Accounting Manuals which this agency provides to governmental units.

Several software vendors have been able to take advantage of the newer technologies while other vendors have been unable to replicate prescribed forms. Certainly the prescribed form replication is the preferred approach from our audit position. However, in an effort to accommodate local units of government, the State Board of Accounts offers the following alternative.

Decisions regarding the participation of counties with vendor software systems are the responsibility of the elected governing body of the county in accordance with statutory authority. Accordingly, a governing body, if desiring to use forms generated by a particular software program or package, may pass a resolution so stating their preference.

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APPROVAL OF ACCOUNTING FORMS AND SYSTEMS (Continued)

The resolution and a letter (sample letter on page 15 would be sent to the State Board of Accounts for compliance with applicable statutes and regulations and to provide assurance that the county does indeed desire to use the forms. The forms submitted should be a facsimile of the prescribed system (headings and titles, etc.). Otherwise, a cross reference to the prescribed form intended to be replaced should be submitted.

The State Board of Accounts' approval is based upon compliance with the conditions outlined on pages 16 and 17 and review during the audits of the county. Thereafter, other counties may use any forms previously approved for the original county using that particular software program (assuming compliance with the conditions outlined on page 16 and subsequent audits).

Any forms not previously reviewed and approved by the State Board of Accounts would need to go through the traditional form approval process.

Summarization of the new form approval process:

1. Board of County Commissioners "A" passes a resolution in a public meeting stating the desire to use forms generated by a specific software program.
2. A copy of the resolution along with information in the sample letter (page 15) is sent to the State Board of Accounts by county "A" along with a sample of all reports and forms of the system. The forms submitted should be similar to the prescribed system (headings and titles, etc.). Otherwise, a cross-reference to the prescribed form intended to be replaced must be submitted.
3. County "A" receives an approval letter from the State Board of Accounts and begins using the forms without any further approvals in the future unless the forms change.
4. Counties "B", "C", etc., send to the State Board of Accounts the same type of resolution and sample letter (page 15), (no forms are sent to the State Board of Accounts). Counties "B", "C", etc., adhere to the conditions on page 16 and recommendations made during audits and begin using the forms without further approvals in the future unless the forms change. **Previously approved forms for that system do not have to be sent in for approval.** Counties "B", "C" etc. will not receive approval letters as they have agreed to abide by the conditions listed in the "The County Bulletin".

We are hopeful this process will provide an innovative procedure to save time and expense by counties while still complying with statutory and regulatory requirements.

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APPROVAL OF ACCOUNTING FORMS AND SYSTEMS (Continued)

LETTERHEAD
OF
GOVERNMENTAL UNIT

State Board of Accounts
302 West Washington Street, Room E418
Indianapolis, Indiana 46204-2765

Re: Form Approvals

The **(NAME OF GOVERNING BODY)** passed the attached resolution concerning usage of forms for the **(NAME OF GOVERNMENTAL UNIT)**.

The **(NAME OF GOVERNING BODY)** is ultimately responsible for all forms and systems to be used. Accordingly, we are requesting to be authorized to use the forms and systems provided (1) for **(NAME OF COUNTY WHICH FIRST RECEIVED AN APPROVAL)** as these forms were approved by your office in writing as of **(DATE OF ORIGINAL APPROVAL)**. We will abide by the form approval requirements as stated in the "The County Bulletin" and during audits by the State Board of Accounts.

The **(NAME OF GOVERNING BODY)** will notify you in writing if desiring to discontinue use of the system approved. Any forms that are not in an inclusive approved package would still need to be approved by your office. Furthermore, if we desire to use any forms which have changed since the original approval above, and those forms have not received a written approval from your office, we will immediately submit those forms for approval.

We also understand the process of a letter and resolution are not an attempt to provide preferential treatment to any vendor but instead are an effort to expedite the form approval process required by statute and regulation. Finally, we are aware that any system or hardware changes initiated by a vendor and the resultant costs, are vendor, market or consumer demand driven.

(PRESIDENT OR CHAIRMAN OF THE GOVERNING BODY)

(DATE)

(ELECTED OFFICE HOLDER)

(DATE)

(1) The first county approved would have a period after the word "provided" and the rest of the sentence would be deleted. All other counties requesting use of that system should show the information stated after the word "provided".

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APPROVAL OF ACCOUNTING FORMS AND SYSTEMS (Continued)

Form Approval Conditions

1. The State Board of Accounts has reviewed the titles and fields presented, but not the data and formulas used in the computerized accounting system. The forms and system will be subject to further review and/or recommendations during the audits of County to allow for on-site review as well as to ensure compliance with current statutes.
2. Any other forms necessary to complete the system shall be submitted to our office for approval. You shall continue to maintain all prescribed forms not otherwise covered by an approval.
3. All transactions that occur in the system must be recorded. Transactions can be maintained on-line, on back up tapes, microfilmed, or printed on hardcopy. These transactions include, but are not limited to, all input transactions, transactions that generate receipts, transactions that generate checks, master file updates, and all transactions that affect the ledgers in any way. The system must be designed so that changes to a transaction file cannot occur without being processed through an application.
4. The ability must not exist to change data after it is posted. If an error is discovered after the entry has been posted, then a separate correcting entry must be made. Both the correcting entry and the original entry must be maintained.
5. If the unit owns the source code, sufficient controls must exist to prevent unauthorized modification. If the unit does not own the source code, the vendor shall provide representatives of the State Board of Accounts with access to all computer source codes for the system upon request for audit purposes. In addition, the vendor shall provide representatives of the State Board of Accounts with a document describing the operating system used, the language that the source code is written in, the name of the compiler used, and the structure of the data files including data file names, data file descriptions, field names, and field descriptions for the system.
6. Any receipts, checks, purchase orders, or other forms that require numbering shall be either prenumbered by an outside printing supplier or numbered by the units computer system with sufficient controls installed in the system to prevent unauthorized generation of the form or duplication of numbers.
7. All receipts must be either in duplicate or recorded in a prescribed or approved register of receipts.
8. All checks must be either in duplicate or recorded in a register of checks generated by the computer.
9. "Approved by State Board of Accounts for County, 2006" shall be printed on each approved form furnished by a printing supplier.
10. This letter and the attached approved form must be permanently retained and available for review and audit.

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SPECIAL DEATH BENEFIT FEES

IC 35-33-8-3.2 requires the Clerk of the Circuit Court and the County Sheriff, if authorized by the Clerk to accept bail bonds, to collect five dollars (\$5) from each; surety bond; deposit of cash or securities in an amount equal to the bail; bond secured by real estate in the county, where thirty-three hundredths (0.33) of the true tax value less encumbrances is at least equal to the amount of the bail; and each real estate bond. This five dollars (\$5) is the special death benefit fee and is to be collected in addition to the bail bond for the types of bail listed above.

The five dollar (\$5) special death benefit fee should be retained by the Clerk or County Sheriff when the defendant is required to execute a bail bond by depositing cash or securities in an amount not less than ten percent (10%) of the bail. This fee is retained as a condition of bail and is not dependent on the outcome of the case.

At the close of each month the County Auditor should receive all special death benefit fees collected by the Clerk of the Circuit Court and the County Sheriff in the County. Semiannually, the County Auditor shall remit the special death benefit fees to the Auditor of State for deposit into the appropriate fund of the Public Employees' Retirement Fund.

CORRECTIONS TO THE QUESTIONS AND ANSWERS IN THE OCTOBER 2005 COUNTY BULLETIN

COUNTY AUDITOR'S 2005 ANNUAL SPRING CONFERENCE

Question# 15: Do all grants have to be appropriated by council? Even if they have no budget?

Answer# 15: Per the Accounting and Uniform Compliance Guidelines Manual for County Auditors, page 8-14, we will not take exception to the disbursement of federal grants if advanced and not received as a reimbursement of expenditures.

Question# 26: Does the Clerk's and Recorder's Record Perpetuation Fund need to be appropriated?

Answer# 26: The Clerk's Record Perpetuation Fund requires appropriation prior to disbursement. However, the Recorder's Perpetuation Fund may be disbursed without appropriation.

QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL ANNUAL CONFERENCE

Question #1: State Fines and Bond Forfeitures – Do they need to be receipted into separate funds or in one fund as it always has been? (Collected from city courts)

Answer #1: There is only one fund for both state fines and forfeitures but you should show these as separate revenue types within that fund.

Question #2: Is the mileage rate going to go up due to gas increase?

Answer #2: Yes, as of October 1, 2005 the state mileage rate was increased to \$ 0.40 per mile.

Question #3: Do items inside of vehicles need to be inventoried separate if bolted to the vehicle? Ex: siren/radio

Answer #3: The County's capital asset policy should give you guidance on inventorying all assets of the County.

Question #4: Whose job is it to do the excise calculations for distribution? I hear it's the Assessors, if so why do so many Auditors do it?

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL ANNUAL CONFERENCE (Continued)

- Answer #4:** IC 6-6-5(c) states that this is the County Auditor's responsibility.
- Question #5:** The \$10.00 fee paid for transfer of title on a mobile home to real estate, what fund is it to go to? Do we charge a transfer fee for this transaction?
- Answer #5:** The fee required by IC 36-2-9-18, the endorsement fee, must be collected and you will stamp the document "Entered for Taxation." However, this fee is up to \$5.00 per deed or legal description as set by ordinance of the County Council.
- Question #6:** Can the General Drain Improvement Fund be used to reimburse the new rule 13 Clean Water General Fund department's entire budget?
- Answer #6:** The General Drain Improvement Fund can only be used for constructing or reconstructing a regulated drain and removing obstructions from drains per IC 36-9-27-73.
- Question #7:** What is the effective date for the state not having to pay drainage assessment?
- Answer #7:** The Indiana Court of Appeals issued it's opinion on July 26, 2005. However, drainage assessments that remained unpaid as of that date even though assessed and due prior to that date should be removed by use of a Certificate of Error.
- Question #8:** Are weed liens to be recorded or not? There seemed to be confusion on this when it was brought up during Tammy's Sewer Lien presentation.
- Answer #8:** Weeds removed under IC 36-7-10.1-4 do not require recording prior to certification to the County Auditor for collection.
- Question #9:** Will the annual report software be corrected? There have been problems with the program over the past 2 years.
- Answer #9:** We are modifying and correcting the program for changes and errors that have been reported to us. If you are still having problems please contact us in the office so that we may make the necessary corrections.
- Question #10:** Should we get a new W-9 each year for our vendors that we pay over \$600 to?
- Answer #10:** Please contact the IRS for information on their filing rules and regulations.
- Question #11:** If a SBOA conference is multiple days can we stay overnight (unappropriated-pay) if we all are under 50 miles?
- Answer #11:** You may stay overnight but would have to pay from appropriated (budgeted) funds.
- Question #12:** Our sheriff receives a salary and tax warrants, but not meal allowance – is that correct? Or ok? With no contract?
- Answer #12:** We would not take exception to this during an audit of the County.
- Question #13:** Do the council and commissioner minutes have to be typed in the big books or can they be typed on letter paper and put in a binder?

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL ANNUAL CONFERENCE (Continued)

Answer #13: The County may keep minutes in either manner.

Question #14: I recall hearing talk of making all counties use the state fund numbers in our ledgers, do you look for the state to require this at some time in the near future? Ex: general fund, state 101, our 001

Answer #14: We are not aware of any plans for this in the near future.

Question #15: Our Commissioners are sending salaried and an hourly employee to Mississippi to take a load of supplies down for Katrina victims. They will be using a county vehicle. Should they take vacation time? Should the county pay their gas, meals, and expenses?

Answer #15: The County should decide what is appropriate for the use of County assets and funds.

Question #16: Can we use reassessment money to pay postage to send form 11's if the change is due to trending?

Answer #16: Yes

Question #17: Can the Drain Maintenance Fund be used to reimburse County General for expenses of the County Drainage Board?

Answer #17: No, IC 36-2-27-11 would not allow for this reimbursement

Question #18: What is the jury mileage rate?

Answer #18: Jurors are reimbursed at the state mileage rate of \$ 0.40 per mile under IC 33-37-10-1

Question #19: Can the Commissioners donate to Downtown Association, Chamber of Commerce, etc... from Edit or General Funds?

Answer #19: Yes, but only if appropriation is adopted by the County Council and specifically authorized by statute, ordinance or resolution.

Question #20: Is it allowable for an office holder to collect for doing transcripts (by claim, not payroll) as a business? If so is a conflict of interest form necessary?

Answer #20: An office holder may be allowed to prepare transcripts under a contract with the County. A conflict of interest statement is not required but would be recommended.

Question #21: What is the code for Sheriff's Sales? How much does sheriff's get per sale? Who issues a 1099 for the Sheriff? Just being nosey!

Answer #21: IC 32-29-7 is the applicable statute for foreclosure sales performed by the County Sheriff. The Sheriff may collect a fee of up to \$200 to cover costs of the sale but would not receive these fees personally. Therefore, a 1099 for sheriff sale fees would not be appropriate.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL ANNUAL CONFERENCE (Continued)

Question #22: This hotel like many will not accept our sales exemption certificates, if you don't have a government credit card or a government check. You field representatives are saying a check can not be written ahead. If the county does not have credit cards to give out, how do we get the taxes off?

Answer #22: It appears that the hotel is properly following the Indiana Department of Revenue's administrative code regarding the collection of sales tax. However, you should be reimbursed for the taxes you pay as an officer or employee traveling on County business. The County may consider adopting a policy to allow for travel advances so that a County check may be written in advance of your arrival. Without a County credit card or check it may not be possible to be exempt from paying the sales tax. However, you should be reimbursed if you must pay this sales tax.

Question #23: On sewer liens you stated that solid waste districts had other options for filing those liens. Can you be more specific or provide an Indiana Code?

Answer #23: The following code sections may apply:
IC 13-26-12-3
IC 13-26-13
IC 13-26-14

Question #24: We recently bought all new cell phones for the county, about 30, what do we do with the old phones? Auction them? Donate them to charity?

Answer #24: If the total value of all phones is more than \$5,000, the County should auction; hold a public sale; or receive sealed bids. Advertising is required for these sales. If the total value of all phones is less than \$5,000, the County may hold a public or private sale without advertising. Property may be transferred without advertising. Worthless property may be demolished or junked.

Question #25: Our county nurse is in Louisiana, she has gone on her own record, she is expecting to be reimbursed for all expenses and she says she won't take vacation time. Does this seem right?

Answer #25: The County should decide in a policy statement what a county officer or employee may be reimbursed for when contributing to hurricane relief efforts.

Question #26: How are the CAGIT taxes figured?

Answer #26: The State Budget Agency performs these calculations. Interested Counties should contact Bob Lain of that office.

Question #27: We have an active drainage board headed by the Surveyor. One Commissioner sits on this board. Without the drainage board's authority, the Commissioners ordered the highway department to rent equipment and do maintenance on our two general drains in the county. The fund has less than \$1,500. The highway billed the county more than \$10,000 for this. They sent the bill to the Auditor, what do I do now with this invoice?

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL ANNUAL CONFERENCE (Continued)

Answer #27: Per IC 36-9-27-5 the County Drainage Board is made up of the 3 County Commissioners and the Surveyor as ex-officio member. Projects should be approved by the Board and not an individual. Costs should be assessed to property owners. Since the fund has less than \$1500 and the bill is for \$10,000 you cannot pay the bill until assessments are billed and collected. There is a possibility that the General Drain Improvement Fund could pay for the work and the Maintenance Fund could reimburse the General Drain Improvement Fund when assessments come in.

Question #28: Tax bills were sent out late. (Not in the normal time frame) Several taxpayers stated they did not get their bill. Can the Treasurer request a C of E to write off the penalties, if the taxpayer says they did not get their bill?

Answer #28: This is not one of the reasons to complete a Certificate of Error under IC 6-1.1-15-12.



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

September 1, 2005

Dear Elected Official:

The Indiana State Board of Accounts has decided to suspend the Vendor Attestation process. It was intended to provide additional information to the local Governmental units concerning the vendor's representations on whether their system meets certain requirements as outlined in the Computer Accounting System Requirements Checklist. However we feel that the Vendor Attestations are being misinterpreted by both the vendors and the local Governmental units. Issues concerning the Vendor Attestation process include:

- Misunderstanding of the requirements and/or how they should be satisfied.
- Misinterpreting the requirements as all inclusive rather than a minimum.
- Misunderstanding minimum compliance for inclusion on the Vendor Attestation list.
- Non-compliance due to options chosen by the unit during or subsequent to system implementation.
- Inappropriate inclusion of systems on the list due to inaccurate vendor responses.
- Inappropriate governmental unit acceptance of attestations without verification.
- Misunderstanding of the relationship between the Vendor Attestation process and Forms Approval
- Erroneous belief that a Vendor Attestation is a requirement for using a particular system
- Erroneous belief that a system has been certified or approved by the Indiana State Board of Accounts because they are on the Vendor Attestation list.

If you have any questions please contact John Eppley, Director Information Technology Services for the Indiana State Board of Accounts at (317) 232-2525.

Sincerely yours,

Bruce Hartman, CPA
State Examiner



STATE OF INDIANA
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STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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AMOUNTS AUTHORIZED TO BE RECEIVED BY SHERIFFS FOR BOARD OF PRISONERS

By authority of IC 36-8-10-7, I Bruce Hartman, CPA, State Examiner of the State Board of Accounts, do hereby fix the exact amount per meal which the sheriff of each county in the State of Indiana, shall be entitled to receive for feeding prisoners legally in his charge, including Federal prisoners, for a period of one year, beginning April 15, 2006. Amounts received by the sheriff from the Federal government for board and care of Federal prisoners shall be paid into the County General Fund.

In determining and fixing the amount per meal, the use of wholesome food in quantities and varieties necessary for the preservation of the health of the prisoners is contemplated. All expenses related to preparing and serving meals, except for the costs of food, shall be borne by the county.

The amounts fixed are for meals actually served such prisoners during each respective month. Not more than three meals at county expense are to be served to any one prisoner in any one day.

The term "month" shall mean a period of time beginning April 15, 2006 and thereafter ending on the fourteenth (14th) day of each succeeding month. Claims for meals for the month beginning December 15 will be paid from the appropriation for the succeeding year.

For number of meals served during a period of one month, per meal:

In counties having a population of less than 20,000	\$1.84
In counties having a population of 20,001 to 40,000.	\$1.78
In counties having a population of 40,001 to 41,499.	\$1.70
In counties having a population of 41,500 to 65,500.	\$1.51
In counties having a population of 65,501 to 100,000.	\$1.27
In counties having a population of 100,001 to 200,000.	\$1.16
In counties having a population of 200,001 or over.	\$1.09

The following counties will not be allowed the amounts authorized above:

Allen

Lake

Marion

Vanderburgh

Bruce Hartman, CPA
State Examiner

Dates this 15th day of April, 2006
CJ/TRW/db